

Reporting for the Retirement Systems

This brochure provides general information to payroll personnel in agencies reporting salary information to the Public Employees' Retirement Board (PERB) for members of the following retirement systems:

- ◇ Public Employees' (PERS)
- ◇ Municipal Police Officers' (MPORS)
- ◇ Game Wardens' and Peace Officers' (GWPOS)
- ◇ Sheriffs' (SRS)
- ◇ Highway Patrol Officers' (HPORS)
- ◇ Judges' (JRS)
- ◇ Firefighters' Unified (FURS)

MEMBERSHIP CARDS

Agencies must have all new employees complete a membership card on the first day of employment. The card should represent the retirement system in which they are employed. Members must name a beneficiary. With a change in law, members can now name a trust or a charitable organization as a beneficiary in some systems. Someone other than a designated beneficiary, such as the payroll personnel, must witness the member's signature. **This card is a very important document and must accompany the payroll report on which the member is first reported.**

Members should update the information on their membership card when any information changes, such as: marriage; birth of children; divorce; death of a beneficiary; and/or name changes. Send membership cards WITH THE PAYROLL REPORT.

PAYROLL REPORTING

Payroll reports are important. Please ensure the following information is included:

- ◇ employees are marked "terminated" on the last payroll report on which you will report them;
- ◇ the hours an employee works; and
- ◇ new employees on the new employee page; include hire date, hourly rate, if full or part time, and if permanent, seasonal, or temporary.

ELECTRONIC MEDIA REPORTING

Agencies who report by electronic file transfer or a diskette must also send a computer-generated copy of the report to the PERB. This report must be signed and it must agree with the diskette or electronic file. It is very important to review and determine the report is correct and complete.

Be sure to sign your payroll report. Add the following information if it is not on the report:
- Month - Phone Number
- Agency Type & Number

ADJUSTMENTS

If you fail to withhold retirement contributions for an employee for more than a month, you may not correct the error through payroll reporting. Send us a letter explaining the error and certifying salary information. Include the employee's name, social security number, and a monthly breakdown of salary, contributions, and hours worked. We will send you a bill for the outstanding employee contribution, employer contribution, and interest charges.

YOU WILL RECEIVE NOTIFICATION OF ANY PAYROLL RATE CHANGES SEVERAL MONTHS IN

Some Information Specific to PERS

OPTIONAL MEMBERSHIP ELECTION

All new employees in positions for which PERS membership is optional must complete an Optional Membership Election form within 180 days of the date hired. Membership in positions covered by the PERS is mandatory unless the law provides an exception. The employer must let the employee choose whether or not they want to be members. When completed, mail the top of the two-part form to the PERB and keep the second part in your file.

A non-member employee scheduled to work less than 960 hours in a fiscal year in a PERS-covered position automatically becomes a member upon exceeding the 960 hours. They must complete a membership card. The 960 hours is cumulative if the employee works in more than one PERS-covered position. You must track, and periodically review, the hours your employee works.

Membership is not an option if an em-

Reporting Retirees:

If you employ a PERS retiree, you must file a "Monthly Working Retiree Certification" form with the PERB each month. Do not withhold retirement contributions from any compensation paid to a retiree employed by your agency.

Reports must be submitted monthly.

Recent Changes

WORK-RELATED INJURY

If your employee is injured on-the-job, they may purchase time for service credit upon their return to work. This is only for members of the PERS, HPORS, SRS, and GWPORS. When the employee returns to work, they must complete a form indicating their preference to qualify the absent service. If they choose to qualify this service, you must complete the certification forms attached to the election form and return it to the PERB. A cost statement will be generated for the member and you will receive a bill for the outstanding employer balance due.

TAX-DEFERRED PAYMENTS

The Internal Revenue Service (IRS) has provided the PERB with a "Private Letter Ruling" which allows us to implement the purchase of service with tax-deferred payroll deductions. Employees must execute an irrevocable election to have additional contributions deducted by payroll deduction to purchase service. **Do not withhold any additional contributions for any employee if you do not have a service purchase contract.** Once selected, the purchase contract cannot be terminated except by death or termination of employment. Payment schedules cannot be less than three months and cannot exceed 60 months. We will provide you with the information and forms you will need to implement the tax-deferred payroll deduction for retirement system members to purchase refunded and other types of optional ser-

Members must request cost statements from the PERB in writing. The cost statement is valid for 30 days.

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DIRECTORY OF PERB CONTACTS:

Benefit Questions:

Bernie..... 444-3953
Carrie..... 444-5460
Kathy H..... 444-3978
Marjorie..... 444-5454

Disability Benefit Questions:

Ian..... 444-5444

Family Law Orders:

Lucie..... 444-7939

Payroll and/or Account Balances:

Mary..... 444-5458
Jere..... 444-3147
Leanne..... 444-5452

Refund Information:

Doreen..... 444-2953

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Kathy S..... 444-2996



GENERAL INFORMATION

for Employers

PUBLIC EMPLOYEES' RETIREMENT BOARD

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